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From:

Sent: Monday, March 29, 2010 4:44:40 PM

To:

Cc:

Subject: RE: AAR - Protective Claim

Technically it makes no difference whether we take no action on an AAR or disallow it since the two year petition period runs from the date the AAR is filed under section 6228 rather than from the date of disallowance. The taxpayer is probably unaware that this TEFRA partnership rule is different from the non-TEFRA rules where the petition period runs only from the date of disallowance. We should inform taxpayer of this rule as a courtesy. If this information is in the standard AAR disallowance letter, we should send that letter.